Assessment to Income Tax.

32. **MR. S. SUBRAHMANYA KARAYALAR** (*Pattanapuram* cum *Shencotta*): Are the Government aware that there are loud complaints from income-tax assessees that income accruing or arising in British India is assessed to income-tax in Travancore, irrespective of whether such income is brought into Travancore or not? If the Government are not aware of the same, will they be pleased to make an investigation?

MR. N. NILAKANTA PILLAI (*Secretary to Government*): Government are not aware that there are such complaints. The proceedings of the Income Tax Collectors are "Judicial Proceedings" and aggrieved parties have a right of appeal up to the High Court. Government do not consider that an investigation by them is called for.

Exemption of Cheques from Stamp Duty.

33. **MR. S. PIRAVIPERUMAL PILLAI** (*Commerce and Industry, South*): (1) Are the Government aware that in British India cheques are exempted from stamp duty?

(2) Will the Government be pleased to consider the desirability of granting a similar exemption here also?

MR. K. N. RAMASUBBA AIYAR (*Financial Secretary to Government*): (1) Yes.

(2) The matter is already engaging the attention of Government.

Opening new Classes in the Ayurveda College.

34. **MR. M. N. PILLAI** (*Trivandrum*): Will the Government be pleased to state:

(*a*) whether special classes were opened in the Ayurveda College for teaching *Vishavaidyam* and the treatment for eye diseases according to the provision made in the budget for 1102 under 23 H. 2;

(*b*) if so, the date from which the classes were opened; and

(*c*) if not, the reasons for not opening the classes once sanctioned by the Government?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): (*a*) No.

(*b*) In view of the answer to part (*a*), this question does not arise.

(*c*) On further consideration, the Government were not convinced of the necessity for opening the special classes.

Location and jurisdiction of certain Sub-Registrars' Offices.

35. **MR. G. RAMAN MENON** (*Mavelikara* cum *Kartikapalli*): Will the Government be pleased to state;

(*a*) whether there is any proposal under consideration by the Government or the Director of Registration to remove the Sub-Registrar's office at Nooranad, Mavelikara taluk, to any other locality;

(*b*) whether there is any proposal to change the Sub-Registry jurisdiction of Thatta, Pantalam Tekkekara pakuthi, Mavelikara taluk from the Kunnattur Sub-Registrar's office to any other; and

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(*c*) whether the Government will be pleased to consult the wishes and conveniences of the people concerned before they make such changes affecting the interests and conveniences of the people of any particular locality ?

MR. K. GEORGE (*Chief Secretary to Government*) : (*a*) The answer is in the negative.

(*b*) The answer is in the affirmative.

(*c*) The convenience of the general public is the primary consideration in locating offices and in changing the jurisdiction of offices.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : In regard to answer to part (c) of the question, may I know from the member, whether the Government or the Director of Registration, have received any petition from the people concerned praying that the proposed change need not be made ?

MR. K. GEORGE (*Chief Secretary to Government*) : I gave an answer in connection with the supplementary grant the other day. The member will kindly refer to that.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : In answer to part (*c*) it is stated that the convenience of the general public is the primary consideration in locating offices and in changing the jurisdiction of offices. May I know whether, the Government have consulted the convenience of the people of Thatta in the present instance ?

MR. K. GEORGE (*Chief Secretary to Government*) : The new Sub-Registrar's Office is not yet opened. It is left to the Director to take action when the Sub-Registrar's Office has to be opened. I assured the House the other day, that the Director will certainly do the best that is possible under the circumstances, to meet the convenience of the public.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : On what data are the conclusions based in regard to the convenience of the people ?

MR. K. GEORGE (*Chief Secretary to Government*) : The Director will go to various pakuthies and obtain information.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : Have any public meetings been held to consult the people ?

MR. K. GEORGE (*Chief Secretary to Government*) : No.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : Did the Government issue any order for ascertaining what the convenience of the people is ?

MR. K. GEORGE (*Chief Secretary to Government*) : That the Director will do.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : May I know why not a public meeting be held and people consulted ?

MR. K. GEORGE (*Chief Secretary to Government*) : The Government cannot promise that a public meeting may be held to ascertain the wishes of the people.

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MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): The officers of the department, for example, the Sub-Registrar, or the District Registrar, or the Director himself, can summon a public meeting.

MR. K. GEORGE (*Chief Secretary to Government*): What I say is, that the public can have access to the Director of Registration.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): Very often the public may not know before-hand that there will be a change of jurisdiction at all.

MR. K. GEORGE (*Chief Secretary to Government*): It can be notified in the Gazette.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): Generally public will come to know only after the event has taken place.

MR. K. GEORGE (*Chief Seretary to Government*): There will be previous information that a sub-Registrar's office is sanctioned for.

Experiment re prohibition of sale of Arrack in one Taluk.

36. **MR. K. MADHAVAN PILLAI** (*Trivandrum* cum *Neduvangad*): Will the Government be pleased to state if they have considered the desirability of prohibiting the sale of arrack in that one taluk alone where the quantity of arrack sold in the previous year was the smallest or at least of discontinuing shops in those localities where the average daily sale of arrack for a year did not exceed two bottles?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): The matter is under the consideration of the Government.

Opening of a market at Kallara.

37. **MR. A. J. JOHN** (*Vaikam*): Will the Government be pleased to state whether they have received representations about the opening of a market at Kallara at Vaikam and what action they have taken?

MR. N. NILAKANTA PILLAI (*Secretary to Government*): The Government have received no representation about the opening of a market at Kallara at Vaikam, but from a report received from the Land Revenue and Income Tax Commissioner, it is seen that the Dewan Peishkar, Kottayam, has received certain representations on the matter and is conducting the necessary enquiries connected therewith.

Action taken on Assembly Representations of Mr. Ahamad Pillai.

38. **MR. S. PIRAVIPERUMAL PILLAI** (*Commerce and Industry, South*): Will the Government be pleased to state the action taken by them on the representations made by Mr. S. Ahamad Pillai, Member, Municipal Council, in the last session of the Assembly *re* needs of the Attingal town?

MR. K. GEORGE (*Chief Secretary to Government*): In regard to Mr. Ahamad Pillai's representation regarding the establishment of a First Class Magistrate's Court at Attingal, the Government have decided

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